



CITY OF KIRKLAND

Planning and Community Development Department
123 Fifth Avenue, Kirkland, WA 98033
425.587-3225 - www.kirklandwa.gov

MEMORANDUM

To: Kurt Triplett, City Manager

From: Eric Shields, Director of Planning & Community Development
Tracey Dunlap, Deputy City Manager
Kathy Brown, Director of Public Works

Date: March 16, 2015

Subject: SCHOOL IMPACT FEES

RECOMMENDATION

Council accepts the report on School impact fees as required by RCW 82.02.070

BACKGROUND DISCUSSION

In April 2011, the City of Kirkland and the Lake Washington School District (LWSD) entered into an interlocal agreement whereby the City began collecting school impact fees from new development upon the completion of the June 2011 annexation. The agreement provides that LWSD will "prepare an annual report in accordance with the requirements of RCW 82.02.070 showing the system improvements that were financed in whole or in part by impact fees, and the amount of funds expensed. The annual report shall be sent to the City on or before April 1st of each year for the preceding calendar year. Copies of the annual report shall also be submitted to the City Council." This action is consistent with the requirement of RCW 82.02.070 that "Annually, each county, city, or town imposing impact fees shall provide a report on each impact fee account showing the source and amount of all monies collected, earned, or received and system improvements there were financed in whole or in part by impact fees."

This memorandum provides the required information for the period of January 1, 2014 through December 31, 2014. The City transmitted \$908,409 in school impact fees to the LWSD. An additional \$20,216.91 in interest was generated. According to the LWSD, no impact fee expenditures were made in 2014.

There are two attachments to this memorandum:

- Attachment A – Letter from LWSD summarizing the system improvements financed and the total funds received and related interest for 2014. We were also informed through an email from the LWSD Capital Projects Fund Analyst, John Love, that "although no expenditures were made during 2014, multiple classroom capacity projects are currently underway within the City of Kirkland for 2015 which will utilize impact fees."

- Attachment B – Monthly reports showing the source and amount of all monies collected by the City in 2014, which corresponds to the amounts reported by LWSD. The detailed data tracked by the Public Works Department reflects the month the City collected the impact fees, which are then remitted to LWSD the following month. The revenue figures in the LWSD letter reports the amounts in the month received by LWSD.



Support Service Center
15212 NE 95TH Street • Redmond, WA 98062
Office: (425) 936-1100 • Fax: (425) 936-1146
www.lwsd.org

March 5, 2015

Teri Woolley
Public Works Department
City of Kirkland
123 5th Avenue
Kirkland, WA 98033

RE: 2014 IMPACT FEE FINANCIAL REPORT

Dear Ms. Woolley:

As requested via email, here is Lake Washington School District's annual impact fee report for 2014.

In fulfillment of the interlocal agreement between Lake Washington School District and the City of Kirkland regarding expenditure of impact fees (RCW 82.02.070), I hereby report that Lake Washington School District expended a total of \$00.00 for calendar year 2014.

Impact Fees collected by the City of Kirkland and transferred to Lake Washington School District totaled \$908,409.00 for calendar year 2014. Interest recorded was \$20,216.91 for calendar year 2014.

If you have any questions, please feel free to contact me at (425) 936-1121; email: jlove@lwsd.org

Sincerely,

John Love
Capital Fund Analyst

cc: Forrest Miller, Director of Support Services, LWS
Denise Stiffarm, K&L Gates
Teri Woolley, City of Kirkland

**Summary of Monthly School Impact Fees Remitted
January 2014 - December 2014**

Date	Monthly Receipt	Check Number	
13-Dec	\$ 56,040.00	549782	
14-Jan	\$ 63,045.00	550563	
14-Feb	\$ 96,664.00	551048	
14-Mar	\$ 128,877.00	551973	
14-Apr	\$ 47,629.00	552714	
14-May	\$ 85,503.00	553334	
14-Jun	\$ 70,728.00	554343	
14-Jul	\$ 75,630.00	555108	
14-Aug	\$ 58,827.00	555745	
14-Sep	\$ 75,624.00	556799	
14-Oct	\$ 107,134.00	557554	
14-Nov	\$ 42,708.00	558235	
			\$ 908,409.00 Total Remitted to LWSD in 2014

Remit to: Lake Washington School District #414
Attn: Accounting Department
16250 NE 74th St.
P. O. Box 97039
Redmond, WA 98073

SCHOOL IMPACT FEES COLLECTED
2013 December

ORDINANCE 4285 Effective 06/01/11

04/04/11 Interlocal Agreement for the Collection, Distribution, and Expenditure of School Impact Fees

COK	Application Date	% of Fee	SF - \$6,250	MF - \$1,732	Admin
SCHOOL	06/01/11 -- 02/29/12	50%	3125	866	65
IMPACT	03/01/12 -- 02/28/13	80%	5000	1386	65
RATE SCHEDULE	3/1/2013	100%	7005	1732	65

[illegible]

IFAS

CK \$



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Contact: Teri Woolley 425.587.3836

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ORDINANCE 4285 Effective 06/01/11
04/04/11 Interlocal Agreement for the Collection, Distribution, and Expenditure of School Impact Fees

COK SCHOOL IMPACT RATE SCHEDULE	DATE	% of Fee	SF - \$6,250	MF - \$1,732	Admin
	1/1/2014	100%	6302	207	65
	1/1/2015 (estimated)	100%	9623	745	65

[illegible]

\$ 96,664.00	Check #55
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IFAS

\$	95,664.00
CK \$	-

SCHOOL IMPACT FEES COLLECTED
2014 March

04/04/11 Interlocal Agreement for the Collection, Distribution, and Expenditure of School Impact Fees

[illegible]

\$ 128,877.00

CK \$



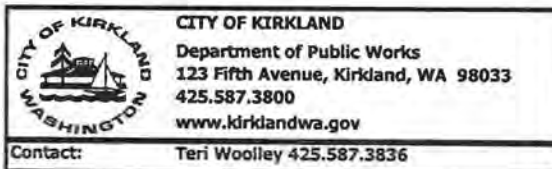
Contact: Teri Woolley 425.587.3836

SCHOOL IMPACT FEES COLLECTED
2014 May

04/04/11 Interlocal Agreement for the Collection, Distribution, and Expenditure of School Impact Fees

[illegible]

IFAS



Lake Washington School District #414
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Redmond, WA 98073

ORDINANCE 4285

04/04/11 Interlocal Agreement for the Collection, Distribution, and Expenditure of School Impact Fees

COK SCHOOL IMPACT RATE SCHEDULE	DATE	% of Fee	SF - \$6,250	MF - \$1,732	Admin
	1/1/2014	100%	6302	207	65
	1/1/2015 (estimated)	100%	9623	745	65

[illegible]

\$	75,630.00
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123 Fifth Avenue, Kirkland, WA 98033 425.587.3800
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Teri Woolley 425.587.3836

* 73 UNITS @ \$197 (VESTED APPLICATION DATE)

Contact: Teri Woolley 425.587.3836

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	Contact: Teri Woolley 425.587.3836

Remit to: Lake Washington School District #414
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SCHOOL IMPACT FEES COLLECTED
2014 November

ORDINANCE 4285 Effective 06/01/11

04/04/11 Interlocal Agreement for the Collection, Distribution, and Expenditure of School Impact Fees


COK SCHOOL IMPACT RATE SCHEDULE	DATE	% of Fee	SF - \$6,250	MF - \$1,732	Admin
	1/1/2014		100% 6302	207	65
	1/1/2015 (estimated)		100% 9623	745	65

CASE NUMBER	SITE ADDRESS	TAX PARCEL	APPLICANT'S NAME	DATE PAID	RECEIPT #	AMOUNT PAID
BSF14-00683	13202 NE 129TH PL	N/A	HAMISH ANDERSON CUSTOM HOMES	11/13/14	TRC-010876-11-13-2014	\$ 6,302.00
BSF13-04845	9010 NE 127TH PL	3026059367	PANORAMA ESTATES LLC	11/13/14	TRC-010870-11-13-2014	\$ (7,005.00)
BSF14-01948	6206 NE 138TH PL	9388100016	TWO-THIRTEEN INVESTMENTS LLC	11/26/14	TRC-011296-11-26-2014	\$ 6,302.00
BSF14-02583	330 10TH AVE S	9354900025	PETE GRANGER INC	11/17/14	TRC-010996-11-14-2014	\$ 6,302.00
BSF14-03218	1128 KIRKLAND AVE	1235100240	MARTIN, DENNIS & CATHY	11/14/14	TRC-010943-11-14-2014	\$ 6,302.00
BSF14-03469	13612 NE 129TH ST	9435350030	TOLL WA LP	11/20/14	TRC-011154-11-20-2014	\$ 6,302.00
BSF14-03524	905 1ST ST	3885804714	JETLY, PRATEEK & NAVJOT VIRK	11/18/14	TRC-011055-11-18-2014	\$ 6,302.00
BSF14-04954	14326 77TH AVE NE	2426049194	LASA CONSTRUCTION	11/10/14	TRC-010812-11-10-2014	\$ 5,149.38
BSF14-04954	14326 77TH AVE NE	2426049194	LASA CONSTRUCTION	11/10/14	TRC-010814-11-10-2014	\$ 1,152.62
BSF14-05716	14410 131ST PL NE	2126059292	WILLIAM E BUCHAN INC	11/12/14	TRC-010862-11-12-2014	\$ 6,302.00
BSF14-06186	6916 125TH AVE NE	925059100	HIGHPOINT INVESTMENTS LLC	11/25/14	TRC-011272-11-25-2014	\$ 6,302.00
BSF13-02590	10421 NE 55TH ST	1234000750	BENZION, ADAMA & SALIANA	10/29/14	TRC-010330-10-29-2014	\$ (7,005.00)
						\$ 42,708.00

IFAS

\$ 42,708.00

CK \$ -



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*POSTED 11/03/14